be necessary in consequence of the repeal of Customs duties. The internal resources of Canada are ample to meet the ordinary expenses of the Civil Government. As there is no army to maintain, and no expense to incur for those objects which are applicable only to independent Governments, there can be no necessity for Import duties. If the Inhabitants of Lower Canada think proper to dispense with direct Taxation, for the improvement of their respective Parishes or Counties, it is no injury to other localities—they will see the effects produced in other parts, and soon learn their true interests.

The saving in the expenditure of the Provincial Government, although not inconsiderable, is trifling when compared with the main object in view. It is alluded to for the purpose of proving that this incubus can be removed without impairing the efficiency of the Government, the credit of the Province, or the general interest of the public, not for the additional wealth it The object in view is far more comprehensive: it aims at the emancipation of commerce and placing Canada in a better position than any other portion of America. By continuing Import duties, her Trade will continue to be diverted through other channels, in another country, which will create a revenue from Tolls on our products. Each succeeding year those revenues will increase in amount, and enable them to lessen Tolls, thereby increasing their means of competition and diminishing ours in the same proportion; whereas by adopting the contemplated change, Canada would become one entire free warehouse. The absence of all duties, all restrictions, detention, doubts and appehension, when known, would cause shipments from all foreign Countries—not for the supply of Canada alone; but for the supply of a Country, the extent of which can be realized only by those who have witnessed its increase of population and procuctions for a few years past.

The value of this Trade, provided the St. Lawrence is left to benefit from its natural superiority, as compared to other channels, unrestricted by the folly of Legislative enactments, cannot be estimated. The amount of revenue it will create from Tolls, which will be willingly paid by foreigners, will in a few years far exceed the present revenue from Customs, and relieve the inhabitants of both Upper and Lower Canada from every other Tax.

The statements on which these changes are based will be before the public a sufficient time to give any individual an opportunity to ascertain their correctness. They are selected from public documents open to all. The ensuing session will give an opportunity for public discussion. They will not be denied: they may be evaded and misrepresented by narrow minded and interested individuals; but they will receive the support of every man who can realize the effects they will produce. They may be retarded for a time; but I have every confidence in the ultimate result.

I have the honor to be, Gentlemen, Your obedient Servant,

WM. HAMILTON MERRITT.

St. Catharines, 15th May, 1847.